D.B.CIVIL WRIT PETITION NO. 2413/2006
Technique Diabrassive (India) Ltd. & Anr.
Vs.
Customs, Excise and Service Tax Appellate Tribunal (CESTAT) and Anr.

10.5.2006

HON'BLE MR RAJESH BALIA, J.
HON'BLE MR R.P. VYAS,J.

Mr. Dinesh Mehta, for the petitioner/s

We have heard learned counsel for the petitioner.

The petitioner has challenged the order passed by the Central Excise and Services Tax Appellate Tribunal on application moved by the petitioner for staying the recovery of demand created by the Excise Commissioner during the pendency of the appeal. The Tribunal after taking into consideration the contention of the assessee that the demand was created by proceeding ex-parte without giving an adequate opportunity and referring the admission made by the company, granted partial relief by directing the petitioner to deposit 15 lacs of such demand and on payment, the further penalty proceedings was stayed.

We are of the opinion that the order being well reasoned, does not call for any interference. The contention of the learned counsel for the petitioner on merits of the appeal cannot be entertained at this stage by us, and that is a matter for consideration by Tribunal.

The petition is hereby dismissed.

(R.P.VYAS), J. (RAJESH BALIA),J.

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